रजिस्ट्री सं० डी० 221 REGISTERED No. D. 221

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
भाग II—खण्ड 3—उपखण्ड (ii)
PART II—Section 3—Sub-section (ii)
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 582] नई दिल्ली, वृहस्पतिवार, दिसम्बर 21, 1967/अग्रहायण 30, 1889
No. 582] NEW DELHI, THURSDAY, DECEMBER 21, 1967/AGRAHAYANA 30, 1889

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 21st December 1967

S.O. 4588.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Sixth Amendment) Rules, 1967.

2. In the Income-tax Rules, 1962, in rule 3, sub-clause (ia) of clause (1) of the Explanation shall be re-numbered as sub-clause (ib) thereof, and before sub-clause (ib) as so re-numbered, the following sub-clause shall be inserted, namely:—

"(ia) where the accommodation is provided by the Reserve Bank of India to any person employed by it, an amount equal to one-tenth of the salary due to such person in respect of the period during which the said accommodation was occupied by him during the previous year;".

[No. 163/F. No. 3(38)67/TPL.]

V. RAMASWAMI IYER, Secy

PRINTED IN INDIA BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, NEW DELHI AND PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI, 1967